

Office of the Commissioner of sales Tax,  
Maharashtra State,  
8<sup>th</sup> Flr., Vikrikar Bhavan,  
Mazgaon, Mumbai-400010

## TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2016-17/B-1322Mumbai, Dt. 04/03/2017  
Trade Circular No. 6 T of 2017

**Subject: Corrigendum to Trade Circular 5 T of 2017 dt. 27-02-2017 and release of Phase 3 of GST Enrollment.**

**Reference:** 1) Trade Circular 35 T of 2016 dt. 12-11-2016  
2) Trade Circular 2 T of 2017 dt. 06-01-2017  
3) Trade Circular 5 T of 2017 dt. 27-02-2017

As per Trade Circular 5 T of 2017, dated 27-02-2017, last dates related GST Enrollments are communicated to Trade.

Following words from the second paragraph of point B of Trade Circular 5 T of 2017, dated 27-02-2017, related to disabling Provisional Login Id and Access Token of non-compliant phase 1 & phase 2 dealers, are hereby deleted.

“, but needless to say, such dealers will not be eligible for the benefits of transitional Provisions under the GST Act”.

### **Distribution of Provisional Id and Access Token for Phase 3 dealers**

Provisional Ids and Access Token of Phase 3 dealers, are now made available by GSTN. Dealer can obtain their provisional Ids from department's portal [www.mahavat.gov.in](http://www.mahavat.gov.in), using their login credentials. The list of all such dealers is published under What's New Section of MSTD's portal [www.mahavat.gov.in](http://www.mahavat.gov.in). Dealers, with active registration number, and not covered in Phase 1, 2 or 3, will be covered in subsequent phase of GST Enrollment.

This circular cannot be made use of for legal interpretation of provisions of Law, as it is clarificatory in nature. If any member of trade has any doubt, he may refer the matter to this Office for further clarifications.

(This trade circular is approved by competent Authority)



**For Special Commissioner of Sales Tax,  
Maharashtra State**

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Copy forwarded for information to:

- 1) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- 2) Under Secretary, Finance Department, Mantralaya, Mumbai
- 3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(H. V. Nikam)

Joint Commissioner of Sales Tax,  
Mahavikas